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Complaints Process for Taxation Services

Pitcher Partners Advisors Proprietary Limited



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1. Pitcher Partners Advisors Proprietary Limited

Pitcher Partners Advisors Proprietary Limited (Pitcher Partners) may be engaged to provide tax agent and BAS agent services, including various tax advisory and tax compliance services, to and on behalf of our clients. These services are outlined in the engagement letter that we provide to you.

2. Purpose

The purpose of this policy is to provide information on how clients can lodge a complaint about a Tax Agent or BAS Agent with Pitcher Partners Advisors Proprietary Limited, our measures for handling consumer complaints, and the steps that can be taken if you are not satisfied with the response to the complaint or the timeliness of our response.

3. How to lodge a complaint

If you have a complaint about our tax agent or BAS agent services, you may lodge a complaint (either in writing, online, via email, phone call or in person) with your engaging partner or manager, or via the Complaints Officer.

The Complaints Officer is the Chief Risk and Compliance Officer, however, in certain circumstances the Chief Risk and Compliance Officer may appoint a delegate to manage or assist with a complaint.

Geoff Gray
Chief Risk and
Compliance Officer

p. +61 3 8610 5363
e. geoff.gray@pitcher.com.au
m. GPO Box 5193, Melbourne VIC 3001
In person. Level 13, 664 Collins Street, Docklands

When making your complaint please make it clear that you are wishing to make a complaint and include:

- Your name and the entities to which the complaint relates
- How you wish for us to contact you (for example, by phone, email)
- The nature of and reason for your complaint and any relevant background material to support your complaint; and
- What you are seeking from Pitcher Partners Advisors Proprietary Limited to resolve your complaint.

We will attempt to resolve your complaint quickly and fairly.

Complaints raised via other means, such as social media, may not be seen by the Complaints Officer or recognised as a complaint.

If you need help to make or manage your complaint, you can appoint someone (for example, a relative or friend) to represent you. We will need your authority to speak to any representative that you appoint.



4. Our complaints handling process

4.1 Complaint is received

A complaint may be received by the partner or staff involved in the provision of your tax or BAS services or they may be directed to the Complaints Officer. Complaints may be received verbally or in writing.



Verbal complaint

When a verbal complaint is received, either by phone, video link or in person, the person receiving the complaint is expected to make a comprehensive record of the complaint, including who is making the complaint and their contact details, the background information that has led to the complaint and any desired resolution from the complainant – including timeframes.

This information is required to be passed through to the Complaints Officer for consideration and actioning.



Written complaint

Written complaints are also to be directed to the Complaints Officer upon receipt.

The Complaints Officer or the person who received the complaint may contact you if further clarification is required on any of the matters raised.

Complaints received are recorded by the Complaints Officer in a Complaints Register for record maintenance and further investigation purposes.

4.2 Acknowledgement of the complaint

Pitcher Partners will endeavour to provide you with an **acknowledgement within 10 business days of receiving the complaint.**

4.3 Assessment and investigation of the complaint

The Complaints Officer, or a delegate, will generally work with the engagement team when assessing and investigating the complaint. The Complaints Officer may attempt to collect and analyse all information and background material relevant to the complaint and may make further enquiries of the complainant or the engagement partner or staff to gain a better understanding of the complaint.



Will analyse the information from the various sources and will generally form a view as to whether the complaint is reasonable and valid, and if so, what resolution may be appropriate.

The Complaints Officer

May also consider **whether any breach** of the *Tax Agent Services Act 2009* has occurred and recommend appropriate action to address this. This may include a formal breach notification, identifying whether other parties may be affected and determining if broader remediation steps are required.

Where the complaint **relates to concerns about independence or actual or perceived conflicts of interest**, the Complaints Officer may refer the matter to the firm's Risk Committee along with proposed action.



4.4 Formal response

Pitcher Partners will issue a **formal response to you generally within 10 business days of the complaint being made**, even if we are unable to resolve the issue in that period – in which case we will disclose to you the reason for the delay.

The formal response will include the outcome of the complaint assessment, and any proposed action and resolution where it is determined that the complaint is valid.



Our response will also provide options available to you if you are not satisfied with our response. This will generally include the offer of an independent internal review conducted by a designated Executive Director of Pitcher Partners.

The details of the designated partner will be provided at the time of our response. We will also include the contact details for the Tax Practitioners Board (TPB) which also appear below.

4.5 Delayed complaint resolution

Some limited exceptions for resolution may apply in certain circumstances. Where a delay is likely to occur and we are unable to resolve the complaint within 30 calendar days, we will let you know. In our communication, we will include the reason for the delay.

4.6 Maintaining and filing complaints

All records in relation to the complaint are retained by the Complaints Officer within the firm's document management system.



5. Independent External Review – Tax Practitioners Board (TPB)

If you do not get a satisfactory outcome from Pitcher Partners, you may lodge a complaint directly with the Tax Practitioners Board (TPB) (being the national body responsible for the registration and regulation of Tax Agents and BAS Agents).



Tax Practitioners Board (TPB)
GPO Box 1620, Sydney, NSW 2001

p. 1300 362 829

w. myprofile.tpb.gov.au/complaints/

Complaints are to be issued to the TPB in writing using the online complaints form.

Complaints the TPB can act on:

- Applications for registration
- Breaches of the Code of Professional Conduct
- Any false or misleading statements made to the Commissioner of Taxation
- Advertising or providing tax agent, BAS or tax (financial) advice services for a fee when not registered
- Any other conduct that may breach the *Tax Agent Services Act 2009*

Please note that all complaints are reviewed and risk assessed, however not all complaints will result in the TPB contacting or advising of the outcome.

The following are types of complaints that the TPB may not be able to act on or address directly:

- Fee disputes
- Non-return of documents
- Penalties imposed by the ATO
- Services provided that are not considered tax agent or BAS agent services or that are outside the jurisdiction of the TPB

We may refer a complaint to the TPB for resolution when a complaint remains unresolved and you have not escalated the matter to TPB. In such instances, we will obtain your consent prior to escalating any unresolved complaints with the TPB.

6. Privacy concerns

If your complaint relates to a breach of our Privacy Policy or the Australian Privacy Principles, the matter should be referred to **The Privacy Officer**, Pitcher Partners, GPO Box 5193, Melbourne VIC 3001.

Making
business
personal

We're ready to help you thrive

Since day one we've been helping businesses, families and individuals intelligently frame their goals and make the most of their potential.

Today, we're one of the largest accounting, audit and business advisory firms in Australia. We work with middle market businesses, from family-run companies to renowned industry leaders and iconic brands. And help families and individuals manage their wealth across generations.

If you've got ambition, we're the team you want on your side.

Local knowledge, national footprint

Pitcher Partners is a national association of six independent accounting, audit and business advisory practices. You'll find our firms in Adelaide, Brisbane, Melbourne, Newcastle and Hunter, Perth and Sydney. Each firm has a unique character, with a strong connection to the local community. Supported by our combined resources, we deliver Australia's most personalised and responsive assurance and advisory services. And if you're thinking beyond the border, we can support your global operations and ambitions through the Baker Tilly International network.

We'll always make it personal

At the heart of Pitcher Partners is the idea that business is never just business. We're known for the dedication we give to building great relationships, and it's been that way from the start. People first.

Everything we do is grounded in communication and collaboration. We're here for that frank, refreshing and always informed discussion that leads to new ideas and better decisions. And we're here for you.

Whatever your goals, we can get there together.

Pitcher Partners. Making business *personal*.